IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 294 OF 1995

The Commissioner of Income-Tax, Pune .. Applicant
V/s.
M/s. J.G. Vacuum Flasks Pvt. Ltd., Pune .. Respondent

Mr. R.V. Desai with Ms. S.V. Bharucha and Mr. R. Ashokan for the Applicant
None present for the Respondent

CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 22.02.2005

P.C.:-

1. Heard the learned counsel for the Applicant. The question referred to reads as under:-

> "1. Whether on the facts and in the circumstances of the case, the Tribunal was justified in deleting the disallowance made u/s. 43 B of outstanding Sales-tax, ESI, Octroi and professional tax?"

2. In view of the judgment of the Supreme Court in **Allied Motors Pvt. Ltd. v. C.I.T. 224 ITR 677**, the question is answered in the affirmative, i.e. in favour of the assessee and against the Revenue.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)